

Exhibit A

Legal Materials Reviewed

The Virgin Islands Constitution Order 2007 (SI 2007 No 1678)

The British Virgin Islands Insolvency Act, 2003

The Common Law (Declaration of Application) Act 1705, Cap. 13, Revised Laws of the Virgin Islands 1991

Broad Idea International Ltd v Convoy Collateral Ltd, VG 2020 HC 41

Vladimir Niyazov v Maples and Calder [2021] 1 LRC 561

Re the Fees of an English Barrister [2021] ECSC J1206-2

VTB Bank v Miccross Group Ltd, [2020] ECSC J0123-1

Desmond Alphonso v Commissioner of Police [2006] 10 JBVIC 2001

Re Spectrum Plus Ltd (in liquidation) [2005] 2 AC 680

Lornamead Acquisition Ltd v Kaupthing Bank HF [2013] 1 BCLC 73

“Halsbury’s Laws of England” (Civil Procedure, Volume 11 (2020))

“Privy Council Practice” Jonathan Mance, Jacob Turner (2017)

Lewis v Attorney General of Jamaica [2001] 2 AC 50

Gibson v Government of the United States of America [2007] 1 WLR 2367

Hellard v Graiseley Investments Ltd [2018] EWHC 2664 (Ch)

Re Guardian Care Homes (West) Ltd (in liquidation) [2019] EWHC 2994 (Ch)

“Goode on Principles of Corporate Insolvency Law” (5th Ed, 2018)

Mundy v Brown [2011] BPIR 1056

“McPherson & Keays Law of Company Liquidation” (5th Ed, 2021)

BNY Corporate Trustee Services Ltd v Eurosail-UK 2007-3 BL plc [2013] UKSC 28

Donna Union Foundation v Koshigi Limited BVIHC (Com) 231 of 2018

“Bailey & Groves: Corporate Insolvency - Law & Practice” (6th Ed, 2024)

English Insolvency Act 1986

Re Hawkes Hill Publishing Co Ltd (in liquidation) [2007] EWHC 3073 (Ch)

Re Oxford Pharmaceuticals Ltd [2009] 2 BCLC 485

Re Ledingham-Smith [1993] BCLC 635

Stein v Blake [1996] AC 243

Balcraig Houses Trustee v Roosevelt Property Services Ltd 1994 SLT 1133

Nordic Travel Ltd. v Scotprint Ltd 1980 SC 1

Leslie, Liquidator of 3G Design Engineering Ltd v Alistair White [2013] CSIH 20

Countrywide Banking Corp Limited v. Dean [1998] AC 338

Waikato Freight and Storage (1988) Limited v. Meltzer [2001] 2 NZLR 54

“The Ballad of the Running Account - Voidable Preferences in the Ordinary Course of Business” (1969) 7 MULR 178 (Baxt)

Re MC Bacon Ltd [1990] BCLC 324

Re Brookmann Home Ltd (In Liquidation) [2021] EWHC 2610 (Ch)

Re Hampton Capital Ltd [2016] 1 BCLC 374

“Armour and Howard Bennett (eds), Vulnerable Transactions in Corporate Insolvency” (2002)

Re Taylor Sinclair (Capital) Ltd [2001] 2 BCLC 176

Re Ovenden Colbert Printers Ltd [2013] EWCA Civ 1408

Re Hampton Capital Ltd [2015] EWHC 1905 (Ch)

Re Brabon [2001] 1 BCLC 11

Phillips v Brewin Dolphin Bell Lawrie Ltd [2001] 1 WLR 143

Invest Bank PSC v El-Husseiny [2025] 2 WLR 320

The Fraudulent Conveyances Act 1571 (13 Eliz, C 5)

The English Law of Property Act 1925

The British Virgin Islands Conveyancing and Law of Property Act 1961 (Cap 220)

TAQA Bratani Ltd v Fujairah Oil and Gas UK Llc [2024] EWHC 3146 (Comm)

Levy McCallum Ltd v Mark Allen (liquidator of Fulford Hyman Ltd) [2007] NICH 3

Tacon v Pitkin Group Ltd [2011] ECSC J1014-3

Ezair v Conn [2020] EWCA Civ 687

Re Sherwood Oak Homes Ltd (in Administration) [2024] EWHC 746 (Ch)

Armstrong DLW GmbH v Winnington Networks Ltd [2013] Ch 156

“Chitty on Contracts” (35th Ed and Supplement)

“Goff & Jones, the Law of Unjust Enrichment” (10th Ed, 2022)

“Lewin on Trusts” (20th Ed, 2023)

Investment Trust Companies (In Liquidation) v HMRC [2017] UKSC 29

AXA Sun Life plc v Commissioners of Inland Revenue [2025] STC 120

Barton v Morris [2023] AC 684

Dargamo Holdings v Avonwick Holdings [2021] EWCA Civ 1149

DD Growth Premium 2x Fund (in liquidation) v RMF Market Neutral Strategies (Master) Ltd [2017] (on appeal from the Cayman Islands)

Kleinwort Benson v Lincoln City Council [1999] 2 AC 349 (House of Lords, England)

“Clerk & Lindsell on Torts” (24th Ed, Consolidated)

Chiverton Construction Ltd v Turnbull [2022] ECSC J0817-6

AA v Persons Unknown [2019] EWHC 3556 (Comm)

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Tulip Trading Ltd v Bitcoin Association [2023] EWCA

OBG Ltd v Allan [2008] 1 AC 1

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“Digital assets as personal property: Supplemental report and draft Bill” (Law Com No 416), 29 July 2024

“Remedies: restitution”: Thomson Reuters Practice Note

“Conversion of Cryptoassets” (2024) 55 Computer Law & Security Review (Jinan)

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